



# AN AASIS TRAINING GUIDE

## FACC – PART 2

### Introduction to Fund Accounting and Cost Centers



**BEST IF PRINTED IN SLIDE VIEW**



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# Cost Center Accounting



# How does AASIS know which fund or funds center to charge?

- Each document entered into AASIS must contain a cost center, which is linked to a fund and a funds center.
- When the cost center is entered on the document, AASIS can automatically check for funds or appropriation.

# Cost Centers

- When AASIS was first set up, each agency submitted a list of cost centers to be entered into the system. Cost centers represent the agency's organizational structure.
- At least one cost center was submitted for each fund/funds center combination.

# Cost Center Groups

- The cost centers were organized into groups, which represented the agency's hierarchy or organizational chart.
- In this way, managers can display reports for cost center groups which include the cost centers that they are responsible for. All of the groups taken together represent the hierarchy of the State of Arkansas.



View Standard hierarchy for cost centers		from 04/10/2002			
Start with		ARK_HIER STATE OF ARKANSAS			
Standard hierarchy for cost centers		Name	Person responsi...	Business area	Functional area
▼ ARK_HIER		STATE OF ARKANSAS			
▼ 0002		HOUSE OF REPRESENTATIVES			
100001		Operations	House of Reps	0002	CNST
100011		Legislative Computerization	House of Reps	0002	CNST
100021		House Select Committee	House of Reps	0002	CNST
100031		Off of Constituency Service	House of Reps	0002	CNST
100041		Supplemental Staffing	House of Reps	0002	CNST
100051		Interim Expenses	House of Reps	0002	CNST
100061		Legislative Biennial Institute	House of Reps	0002	CNST
100081		81nd General Assembly Expense	House of Reps	0002	CNST
100091		83rd General Assembly Expense	House of Reps	0002	CNST
▼ 0002DEMO		Demo for CC Group Creation			
0002DEM2		demo #2			
▼ 0005		ARKANSAS SENATE			
102001		ARKANSAS SENATE	AR SENATE	0005	CNST
102020		RENOVATIONS AND IMPROVE...	AR SENATE	0005	CNST
102040		COMMITTEE STAFFING	AR SENATE	0005	CNST
102060		LEGISLATIVE COMPUTERIZATI...	AR SENATE	0005	CNST
103001		INTERIM EXPENSES	AR SENATE	0005	CNST
103020		BIENNIAL SENATE ORIENTATION	AR SENATE	0005	CNST
103060		83RD GENERAL ASSEMBLY	AR SENATE	0005	CNST
▼ 0009		LEGISLATIVE AUDIT			
▼ 0009ADMIN		LEG JOINT AUDITING COMMITT...			
104001		Central Administration	Legislative Audit	0009	CNST
104002		Secretarial Staff	Legislative Audit	0009	CNST

**A few of the cost centers and cost center groups that make up the standard hierarchy of the State of Arkansas.**



# Alternate Cost Center Groups

- Agencies can also assign cost centers to alternate cost center groups.
- An agency might want to do this for reporting purposes. For example, all of the cost centers belonging to a fund/fund center combination could be combined in an alternate group.

# Changing or Adding Cost Centers and Groups

- The Department of Finance and Administration is responsible for maintaining cost centers and groups.
- For any changes, an agency will need to fill out the appropriate form and forward it to DF&A.
- Forms for this purpose can be found in the forms section of the AASIS website.

# Checking Your Agency's Cost Centers

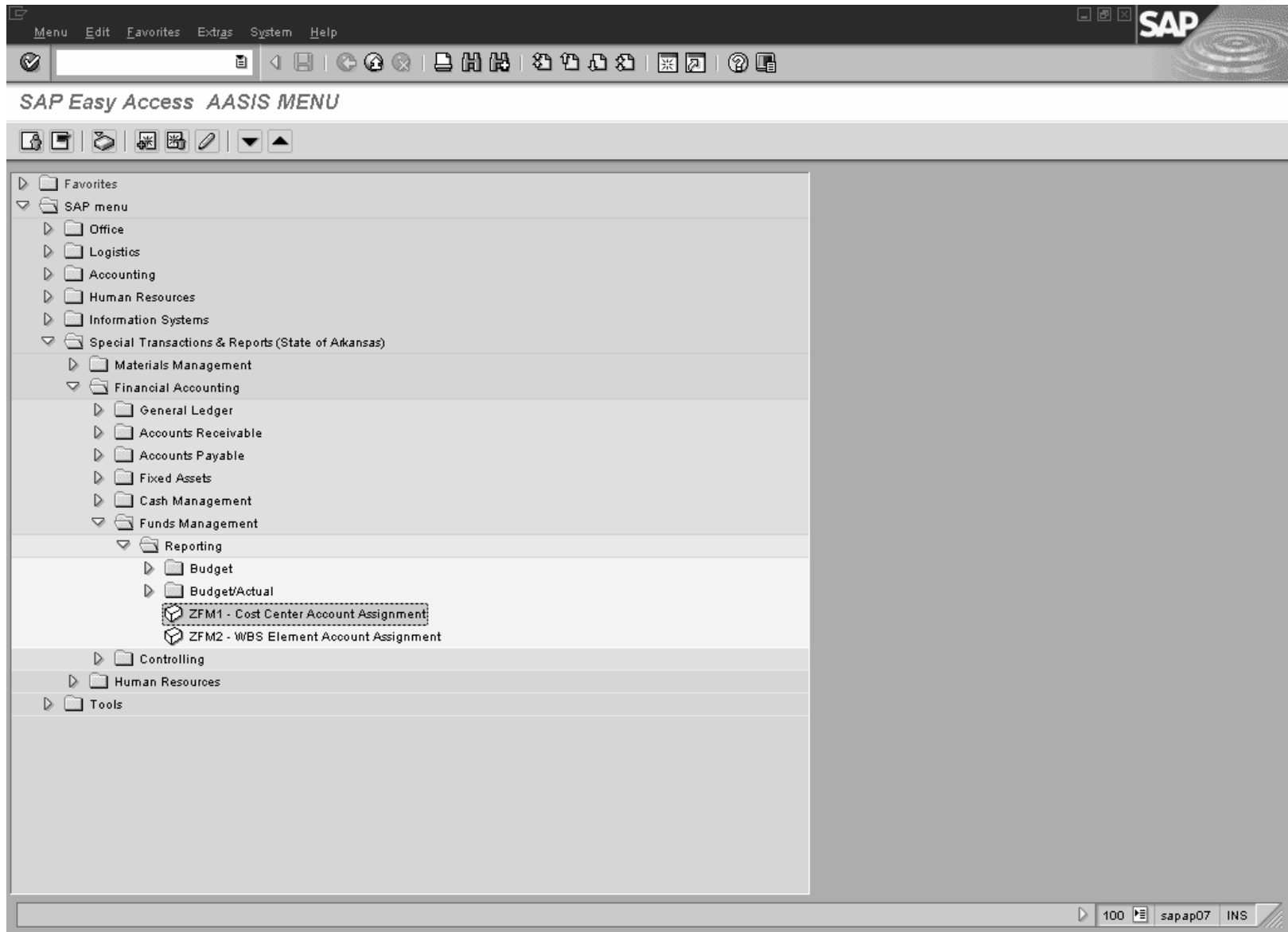


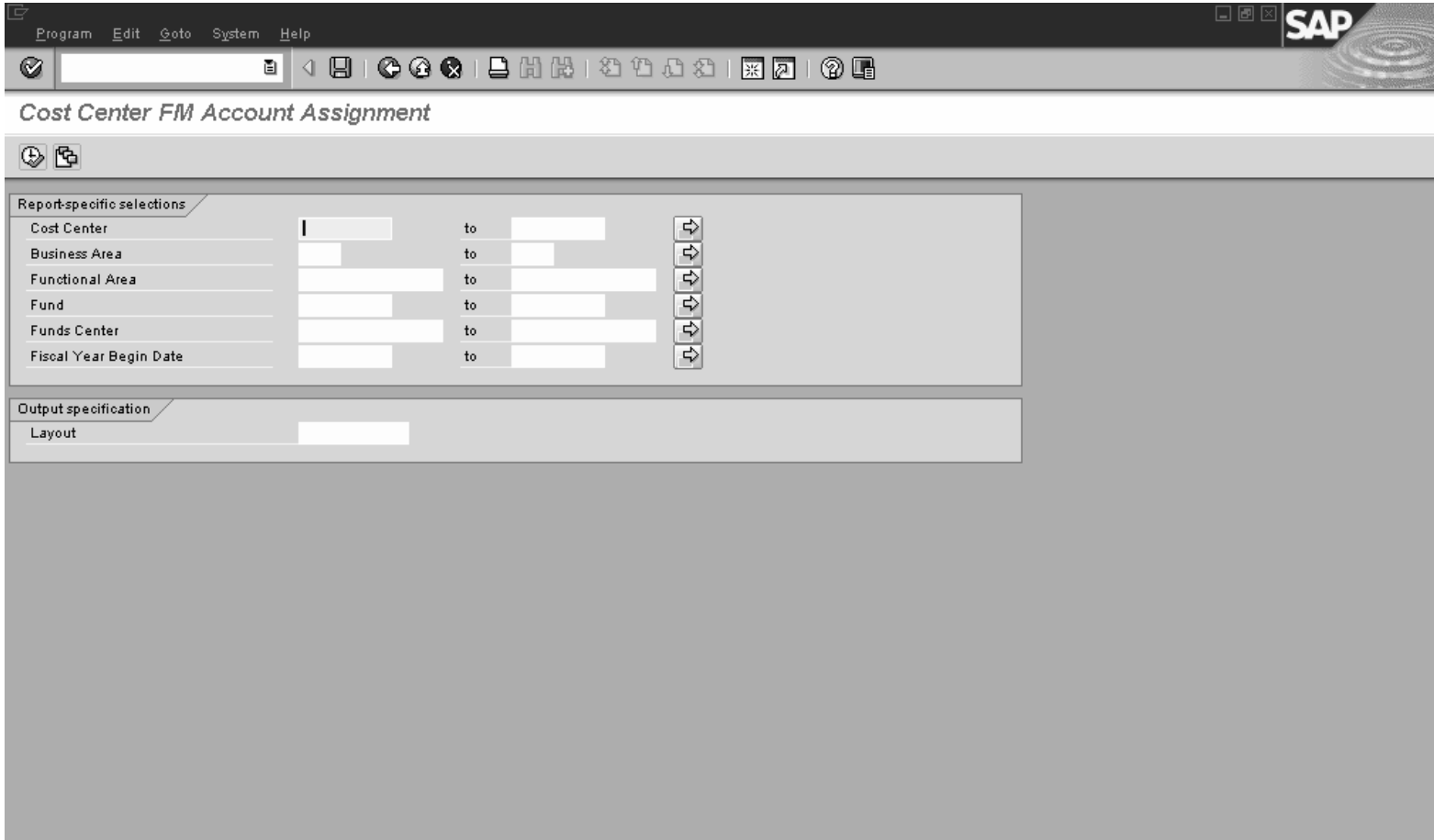
# You can use transactions in AASIS

- To display the fund/funds center assignment of a cost center.
- To display the hierarchy of your agency's cost centers
- To display master data of the cost center

# Checking the fund / funds center assignment of a cost center.

- Special Transactions and Reports (State of Arkansas)>Financial Accounting>Funds Management>Reporting>Cost Center Account Assignment
- ZFM1





The screenshot shows the SAP 'Cost Center FM Account Assignment' report selection screen. The title bar includes 'Program Edit Goto System Help' and the SAP logo. The main area is divided into two sections: 'Report-specific selections' and 'Output specification'.

**Report-specific selections:**

Field	Value	to	Value	Button
Cost Center		to		→
Business Area		to		→
Functional Area		to		→
Fund		to		→
Funds Center		to		→
Fiscal Year Begin Date		to		→

**Output specification:**

Field	Value
Layout	

**This report can be selected by Cost Center, Business Area, Functional Area, Fund, or Funds Center.**

Program Edit Goto System Help

Cost Center FM Account Assignment

Report-specific selections

Cost Center	383201	to	383999	→
Business Area		to		→
Functional Area		to		→
Fund		to		→
Funds Center		to		→
Fiscal Year Begin Date		to		→

Output specification

Layout

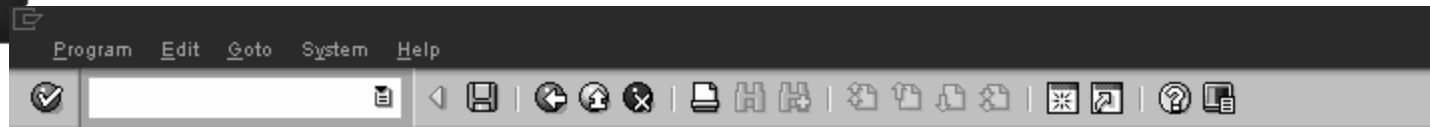
Cost Center FM Account Assignment

Cost Center	Name	Description	Business Area	Functional Area	Fund	Funds Center	Valid from	Assigned on
383260	Purc 272 HSC6101	State Purchasing 272 HSC6101	0610	ADMN	HSC6101	272	07/01/2002	12/27/2003
383201	Ctrl Adm 272 HSC6101	Central Admin 272 HSC6101	0610	ADMN	HSC6101	272	07/01/2000	12/27/2003
383201	Ctrl Adm 272 HSC6101	Central Admin 272 HSC6101	0610	ADMN	HSC6101	272	07/01/2001	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003

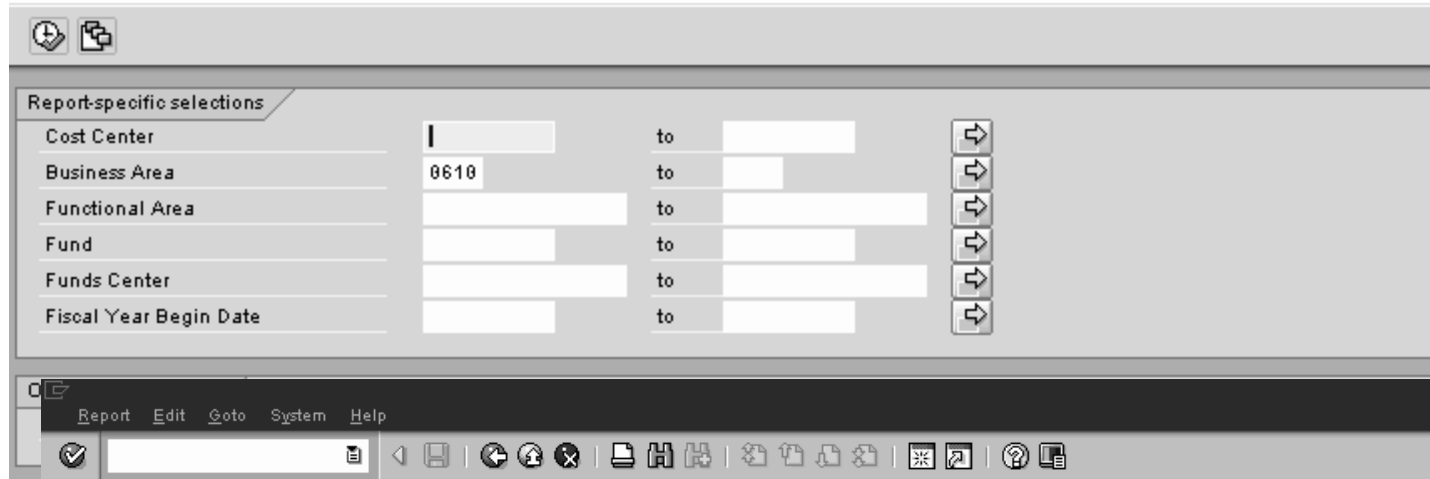
**Display with selection by cost center**

383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2001	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2001	12/27/2003





### Cost Center FM Account Assignment



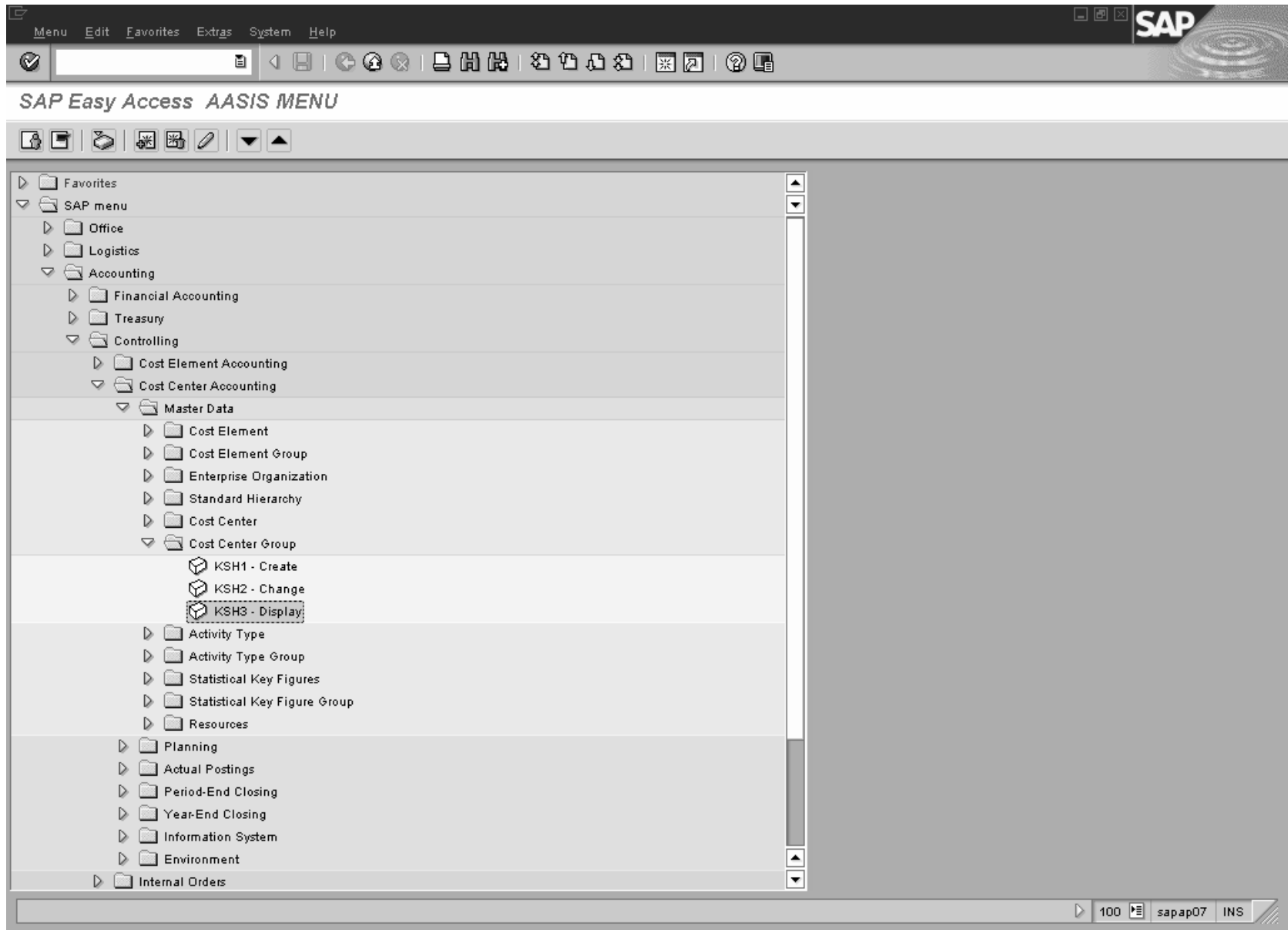
### Cost Center FM Account Assignment

Cost Center	Name	Description	Business Area	Functional Area	Fund	Funds Center	Valid from	Assigned on
383225	EBD 278 HSC6101	Emp Benefits Division 278 HSC6101	0610	ADMN	HSC6101	278	07/01/2001	12/27/2003
383201	Ctrl Adm 272 HSC6101	Central Admin 272 HSC6101	0610	ADMN	HSC6101	272	07/01/2000	12/27/2003
383201	Ctrl Adm 272 HSC6101	Central Admin 272 HSC6101	0610	ADMN	HSC6101	272	07/01/2001	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003
383202	Ctrl Adm 279 HSC6101	Central Admin 279 HSC6101	0610	ADMN	HSC6101	279	07/01/2000	12/27/2003

## Display with selection by business area

# Display the cost center hierarchy.

- Accounting > Controlling > Cost Center  
Accounting > Master Data > Cost Center  
Group > Display
- KSH3



The screenshot displays the 'Display Cost Center Group: Initial Screen' in the AASIS software. The main window has a menu bar with 'Group', 'Edit', 'Goto', 'Extras', 'Environment', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main area shows 'Cost Center Group' with a text box containing 'ARK\_HIER'. A smaller window titled 'Cost Center Group' is open in the foreground, showing a search form with the following fields and options:

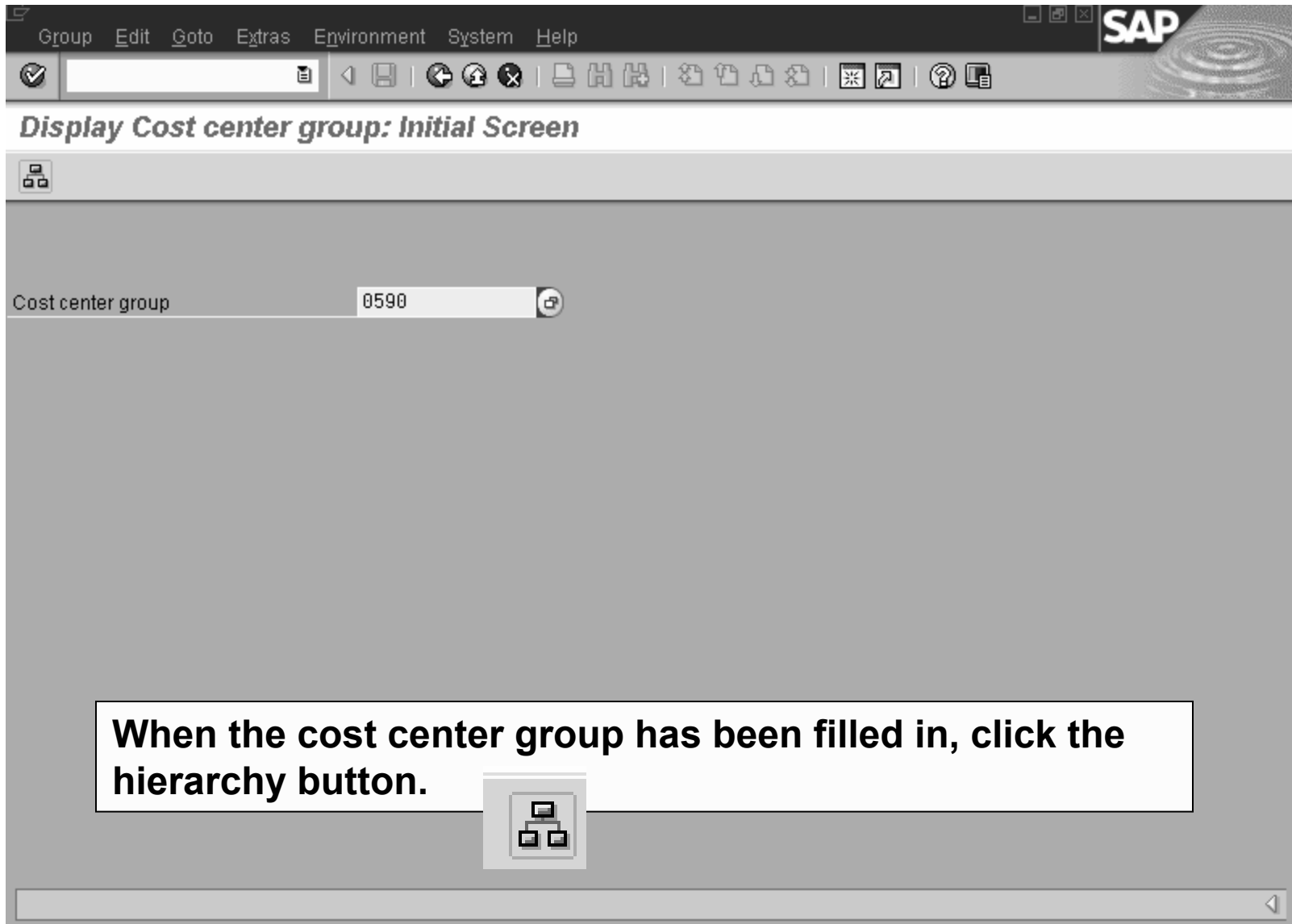
Controlling Area	ARK
Cost Center Group	0590
Description	*

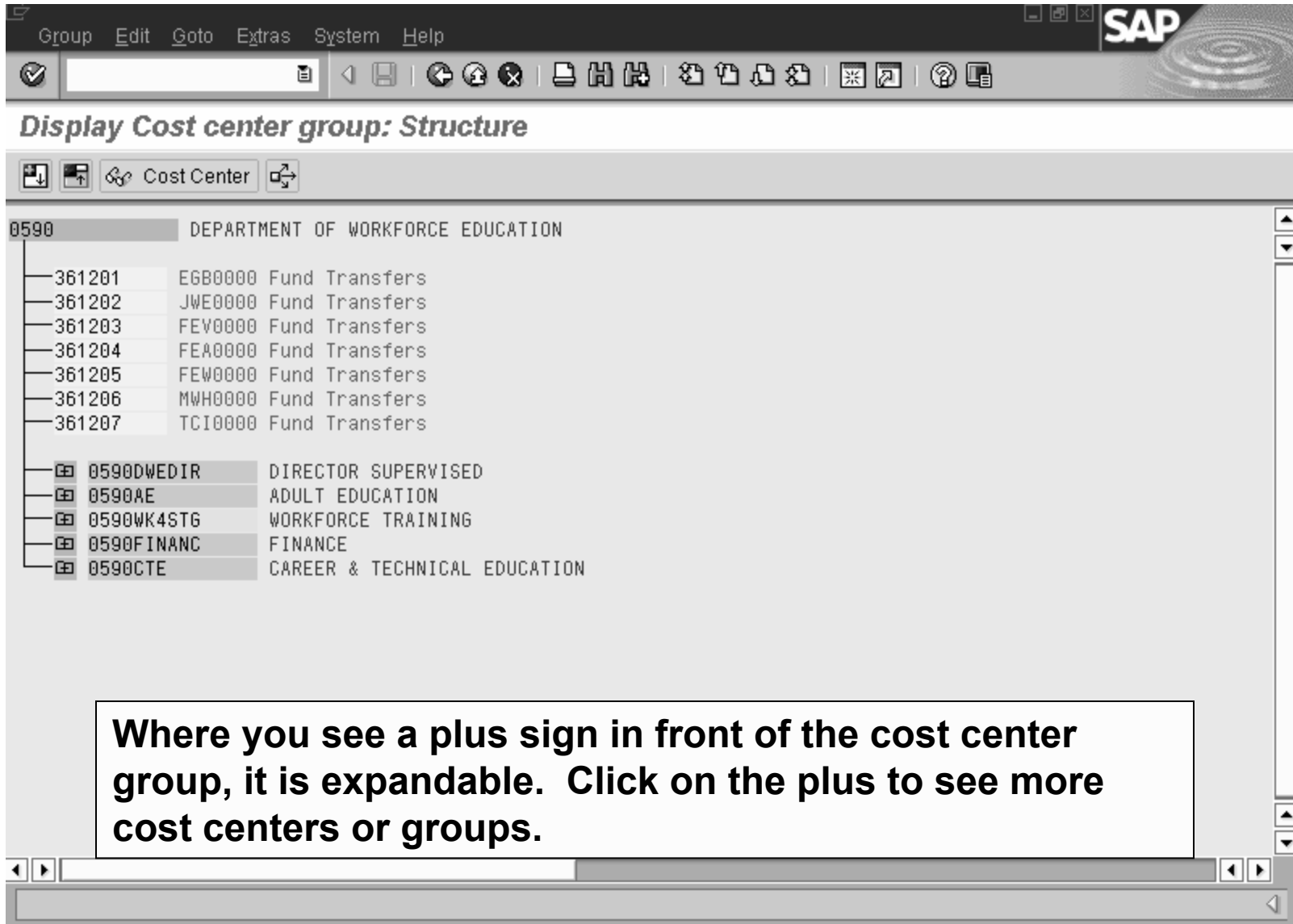
Below the fields are four radio button options:

- ☒ All nodes
- ☐ End nodes only
- ☐ No end nodes
- ☐ Top nodes only

There is also a checkbox labeled 'With selection variants' which is currently unchecked. At the bottom of the search window are two buttons: a checkmark icon and an 'X' icon.

**To search for cost center groups for your agency, click the drop down box and enter your business area under cost center group. The groups for your agency will come up. If you select the business area number, all of the cost center groups should be included.**





The screenshot shows the SAP 'Display Cost center group: Structure' window. The title bar includes 'Group Edit Goto Extras System Help' and the SAP logo. Below the title bar is a toolbar with various icons. The main area displays a hierarchical tree structure of cost centers. The root node is '0590 DEPARTMENT OF WORKFORCE EDUCATION'. It has several child nodes, including '361201 EGB0000 Fund Transfers' through '361207 TCI0000 Fund Transfers'. Below these are five expandable nodes, each marked with a plus sign: '0590DWEDIR DIRECTOR SUPERVISED', '0590AE ADULT EDUCATION', '0590WK4STG WORKFORCE TRAINING', '0590FINANC FINANCE', and '0590CTE CAREER & TECHNICAL EDUCATION'. A text box is overlaid on the bottom right of the screenshot, explaining the plus sign icon.

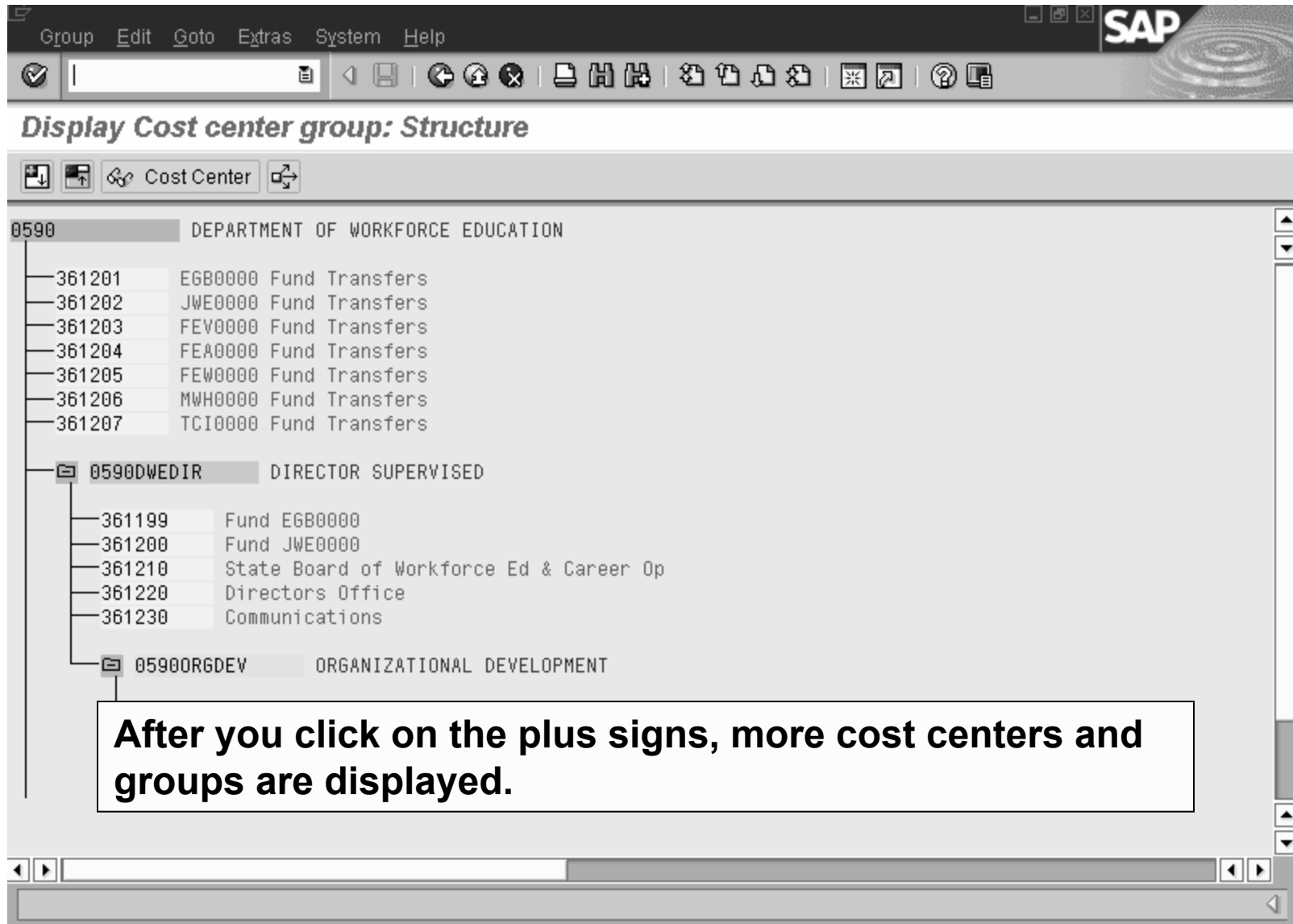
**Display Cost center group: Structure**

Cost Center

0590 DEPARTMENT OF WORKFORCE EDUCATION

- 361201 EGB0000 Fund Transfers
- 361202 JWE0000 Fund Transfers
- 361203 FEV0000 Fund Transfers
- 361204 FEA0000 Fund Transfers
- 361205 FEW0000 Fund Transfers
- 361206 MWH0000 Fund Transfers
- 361207 TCI0000 Fund Transfers
- + 0590DWEDIR DIRECTOR SUPERVISED
- + 0590AE ADULT EDUCATION
- + 0590WK4STG WORKFORCE TRAINING
- + 0590FINANC FINANCE
- + 0590CTE CAREER & TECHNICAL EDUCATION

Where you see a plus sign in front of the cost center group, it is expandable. Click on the plus to see more cost centers or groups.



The screenshot shows the SAP interface for displaying cost center groups. The title bar reads "Display Cost center group: Structure". The main window displays a hierarchical tree structure of cost centers. The root node is "0590 DEPARTMENT OF WORKFORCE EDUCATION". Under this node, there are several cost centers listed: 361201 (EGB0000 Fund Transfers), 361202 (JWE0000 Fund Transfers), 361203 (FEV0000 Fund Transfers), 361204 (FEA0000 Fund Transfers), 361205 (FEW0000 Fund Transfers), 361206 (MWH0000 Fund Transfers), and 361207 (TCI0000 Fund Transfers). Below these, there is a plus sign icon and the text "0590DWEDIR DIRECTOR SUPERVISED". Clicking this plus sign expands the tree to show more cost centers: 361199 (Fund EGB0000), 361200 (Fund JWE0000), 361210 (State Board of Workforce Ed & Career Op), 361220 (Directors Office), and 361230 (Communications). Below this, there is another plus sign icon and the text "0590ORGDEV ORGANIZATIONAL DEVELOPMENT". A text box at the bottom of the screenshot states: "After you click on the plus signs, more cost centers and groups are displayed." The SAP logo is visible in the top right corner of the window.

**Display Cost center group: Structure**

Cost Center

0590 DEPARTMENT OF WORKFORCE EDUCATION

- 361201 EGB0000 Fund Transfers
- 361202 JWE0000 Fund Transfers
- 361203 FEV0000 Fund Transfers
- 361204 FEA0000 Fund Transfers
- 361205 FEW0000 Fund Transfers
- 361206 MWH0000 Fund Transfers
- 361207 TCI0000 Fund Transfers

+ 0590DWEDIR DIRECTOR SUPERVISED

- 361199 Fund EGB0000
- 361200 Fund JWE0000
- 361210 State Board of Workforce Ed & Career Op
- 361220 Directors Office
- 361230 Communications

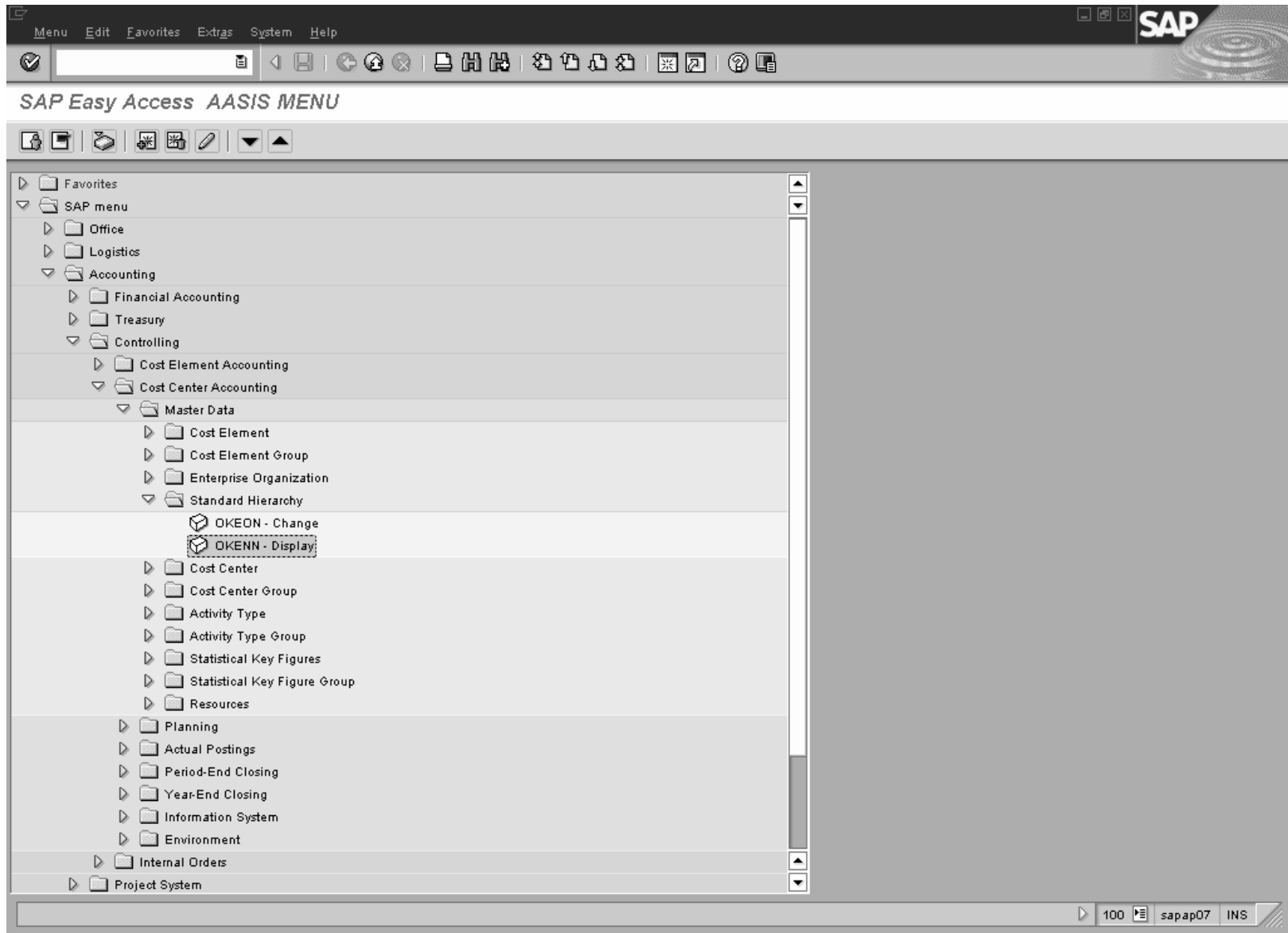
+ 0590ORGDEV ORGANIZATIONAL DEVELOPMENT

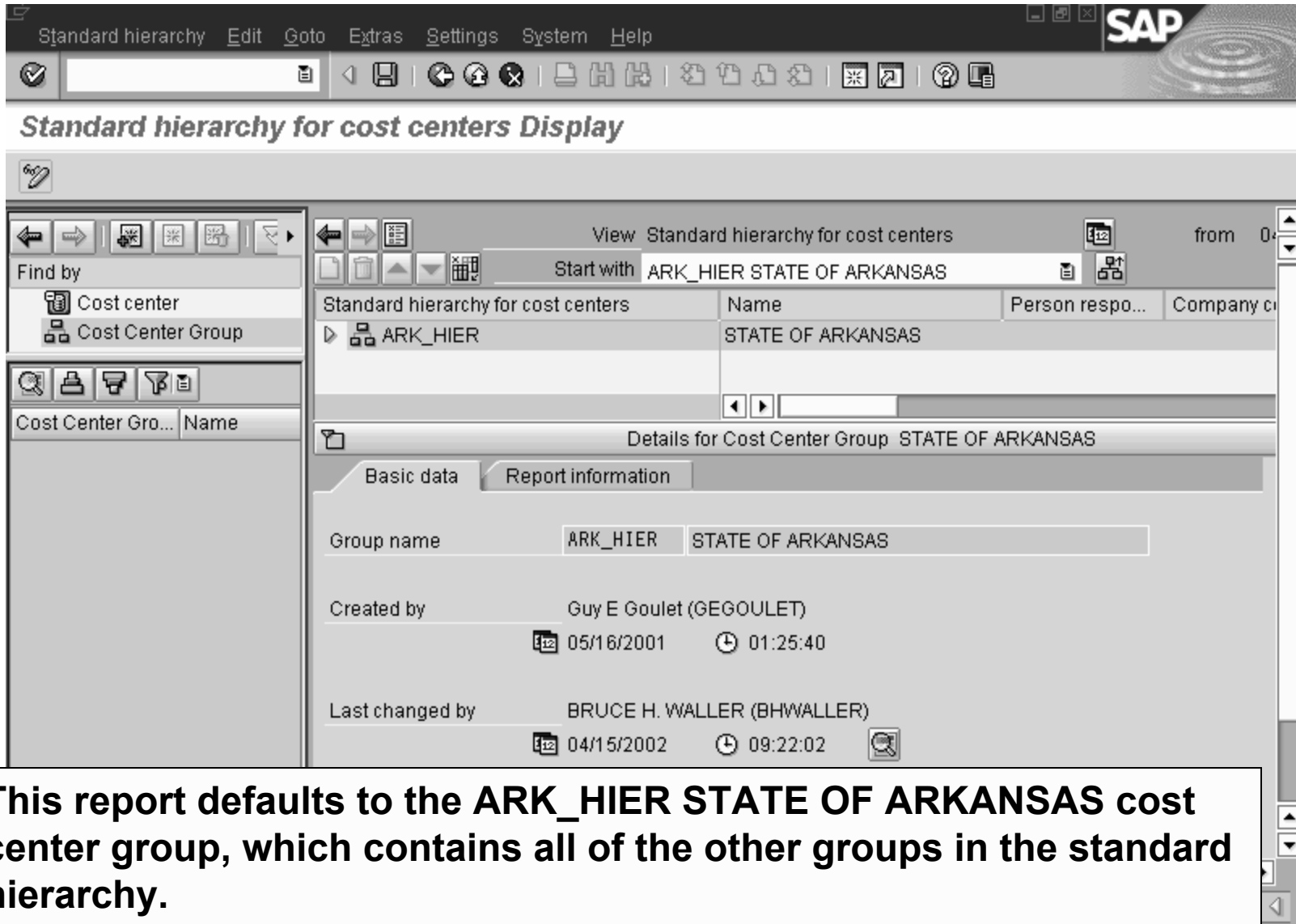
**After you click on the plus signs, more cost centers and groups are displayed.**

# Display the cost center hierarchy along with the master data.

- Accounting > Controlling > Cost Center  
Accounting > Master Data > Standard  
Hierarchy > Display
- OKENN







The screenshot shows the SAP 'Standard hierarchy for cost centers Display' screen. The 'Start with' field is set to 'ARK\_HIER STATE OF ARKANSAS'. The left sidebar shows a tree view with 'Cost center' and 'Cost Center Group'. The main area displays a table with columns: Standard hierarchy for cost centers, Name, Person respo..., and Company c. The table contains one entry: 'ARK\_HIER' with 'STATE OF ARKANSAS'. Below the table, the 'Details for Cost Center Group STATE OF ARKANSAS' are shown, including 'Basic data' and 'Report information' tabs. The 'Basic data' tab is active, showing 'Group name' as 'ARK\_HIER STATE OF ARKANSAS', 'Created by' as 'Guy E Goulet (GEGOULET)' on '05/16/2001' at '01:25:40', and 'Last changed by' as 'BRUCE H. WALLER (BHWALLER)' on '04/15/2002' at '09:22:02'.

**This report defaults to the ARK\_HIER STATE OF ARKANSAS cost center group, which contains all of the other groups in the standard hierarchy.**

Standard hierarchy Edit Goto Extras Settings System Help

Standard hierarchy for cost centers Display

Find by

- Cost center
- Cost Center Group

Standard hierarchy for cost centers

Start with ARK\_HIER STATE OF ARKANSAS

Standard hierarchy for cost centers	Name	Person respo...	Company c
ARK_HIER	STATE OF ARKANSAS		

Group name ARK\_HIER STATE OF ARKANSAS

Created by Guy E Goulet (GEGOULET)

05/16/2001 01:25:40

Last changed by BRUCE H. WALLER (BHWALLER)

04/15/2002 09:22:02

**To display more groups, double-click Cost Center Group.**

A screenshot of a software dialog box titled "Find Cost Center Group". The dialog box has a title bar with a close button (X) in the top right corner. Inside the dialog, there are two text input fields. The first field is labeled "Group name" and contains an asterisk (\*). The second field is labeled "With name" and contains the text "\*ARK\*". Below the input fields, there is a row of three buttons: a "Find" button with a checkmark icon, a button with a magnifying glass icon, and a button with an "X" icon.

**Type in as much information as you know about the cost center. You could put your business area in the group name or search by name, using the asterisk as a wild card for the search.**

**Standard hierarchy for cost centers Display**

Find by  
Cost center  
Cost Center Group

Cost Center Gro...	Name
ARK_HIER	STATE O
0005	ARKANS,
0069	ARKANS,
0069DIR	ARKANS,
0080	ARKANS,
0105	SOUTHE
0128	ARK STA
0129	ARK STA
0195	WESTAR
0215	ARKANS,
0229	ARKANS,

View Standard hierarchy for cost centers from 04

Start with ARK\_HIER STATE OF ARKANSAS

Standard hierarchy for cost centers	Name	Person respo...	Company c
ARK_HIER	STATE OF ARKANSAS		

Details for Cost Center Group STATE OF ARKANSAS

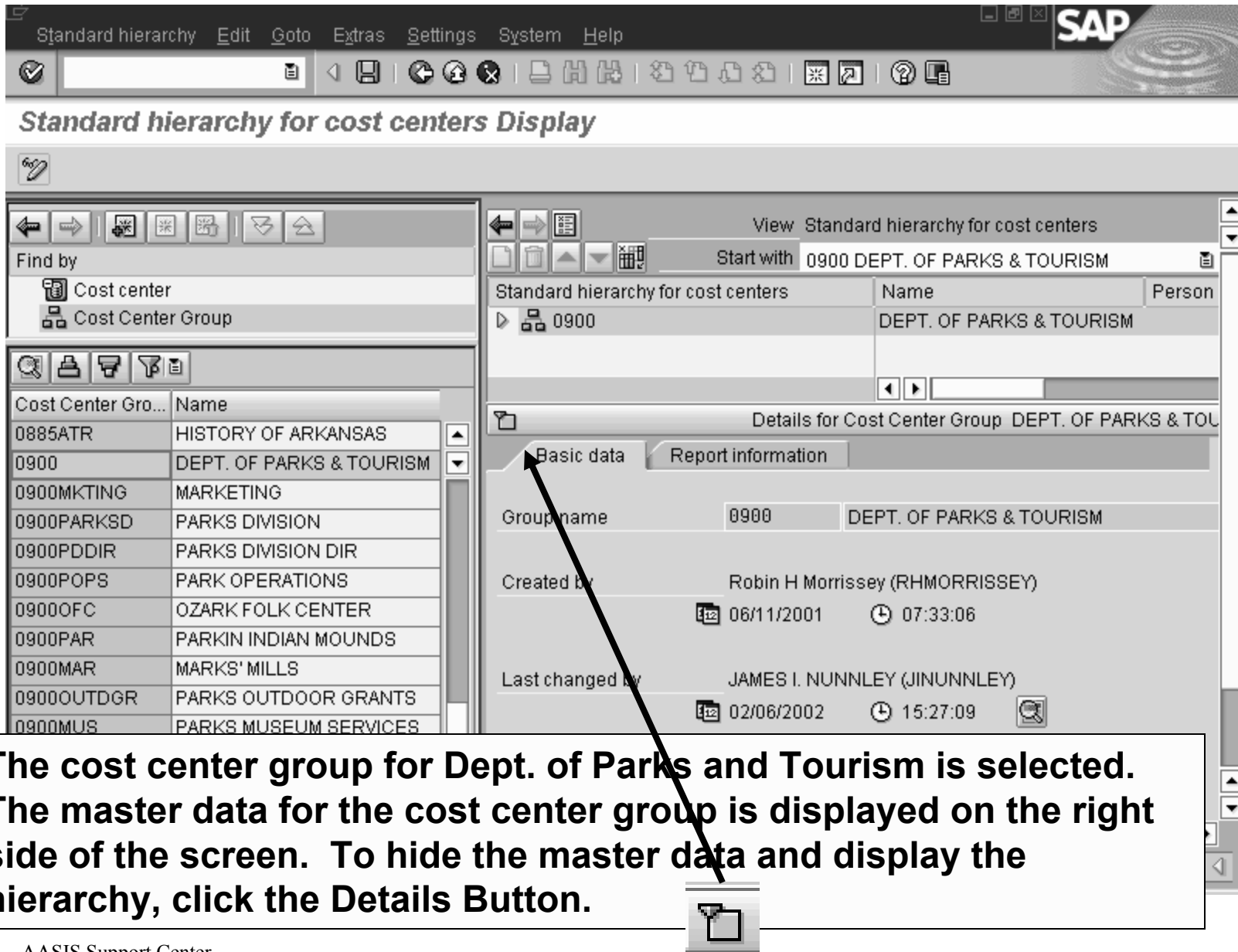
Basic data Report information

Group name ARK\_HIER STATE OF ARKANSAS

Created by Guy E Goulet (GEGOULET)  
05/16/2001 01:25:40

Last changed by BRUCE H. WALLER (BHWALLER)  
04/15/2002 09:22:02

**The search returns several cost center groups. In this case, it selected everything containing the letters “ARK” in the name. Select the one you want to view.**



Standard hierarchy Edit Goto Extras Settings System Help

Standard hierarchy for cost centers Display

Find by

- Cost center
- Cost Center Group

Cost Center Gro...	Name
0885ATR	HISTORY OF ARKANSAS
0900	DEPT. OF PARKS & TOURISM
0900MKTING	MARKETING
0900PARKSD	PARKS DIVISION
0900PDDIR	PARKS DIVISION DIR
0900POPS	PARK OPERATIONS
0900OFC	OZARK FOLK CENTER
0900PAR	PARKIN INDIAN MOUNDS
0900MAR	MARKS' MILLS
0900OUTDGR	PARKS OUTDOOR GRANTS
0900MUS	PARKS MUSEUM SERVICES

View Standard hierarchy for cost centers

Start with 0900 DEPT. OF PARKS & TOURISM

Standard hierarchy for cost centers	Name	Person
0900	DEPT. OF PARKS & TOURISM	

Details for Cost Center Group DEPT. OF PARKS & TOU

Basic data Report information

Group name 0900 DEPT. OF PARKS & TOURISM

Created by Robin H Morrissey (RHMORRISSEY)  
06/11/2001 07:33:06

Last changed by JAMES I. NUNNLEY (JINUNNLEY)  
02/06/2002 15:27:09

The cost center group for Dept. of Parks and Tourism is selected. The master data for the cost center group is displayed on the right side of the screen. To hide the master data and display the hierarchy, click the Details Button.

Standard hierarchy Edit Goto Extras Settings System Help

Standard hierarchy for cost centers Display

Find by

- Cost center
- Cost Center Group

Cost Center Gro... Name

0885ATR	HISTORY OF ARKANSAS
0900	DEPT. OF PARKS & TOURISM
0900MKTING	MARKETING
0900PARKSD	PARKS DIVISION
0900PDDIR	PARKS DIVISION DIR
0900POPS	PARK OPERATIONS
0900OFC	OZARK FOLK CENTER
0900PAR	PARKIN INDIAN MOUNDS
0900MAR	MARKS' MILLS
0900OUTDGR	PARKS OUTDOOR GRANTS
0900MUS	PARKS MUSEUM SERVICES

View Standard hierarchy for cost centers

Start with 0900 DEPT. OF PARKS & TOURISM

Standard hierarchy for cost centers	Name	Person r...
0900	DEPT. OF PARKS & TOURISM	

With the master data minimized, you can now display the hierarchy by clicking the gray arrow in front of the group.

Standard file

0900

Standard hierarchy Edit Goto Extras Settings System Help

Standard hierarchy for cost centers Display

Find by

- Cost center
- Cost Center Group

Cost Center Gro...	Name
0885ATR	HISTORY OF ARKANSAS
0900	DEPT. OF PARKS & TOURISM
0900MKTING	MARKETING
0900PARKSD	PARKS DIVISION
0900PDDIR	PARKS DIVISION DIR
0900POPS	PARK OPERATIONS
0900OFC	OZARK FOLK CENTER
0900PAR	PARKIN INDIAN MOUNDS
0900MAR	MARKS' MILLS
0900OUTDGR	PARKS OUTDOOR GRANTS
0900MUS	PARKS MUSEUM SERVICES

View Standard hierarchy for cost centers

Start with 0900 DEPT. OF PARKS & TOURISM

Standard hierarchy for cost centers	Name	Perso...
0900	DEPT. OF PARKS & TOURISM	
0900EXD	EXECUTIVE DIRECTOR	
0900EXDOFC	EXECUTIVE DIRECTOR OFFI...	
443601	Executive Director Office	Parks & 1
443602	TTT Fund - AR State Parks Tr...	Parks & 1
443603	United Daughters of Confede...	Parks & 1
0900AUDIT	INTERNAL AUDIT	
443606	Internal Audit	Parks & 1
0900SPRTC	SPRTC COMMISSION	
443611	SPRTC Commission	Parks & 1
0900PER	PERSONNEL	
443616	Personnel	Parks & 1
0900HOF	ENTERTAINERS HALL OF FA...	
443623	Entertainers Hall of Fame	Parks & 1
0900ADMD	ADMINISTRATION DIVISION	

**More cost center groups are displayed by clicking on the gray arrows. Display another group by selecting it on the left menu bar.**



Standard hierarchy Edit Goto Extras Settings System Help

Standard hierarchy for cost centers Display

Find by

- Cost center
- Cost Center Group

Cost Center Gro...	Name
0885ATR	HISTORY OF ARKANSAS
0900	DEPT. OF PARKS & TOURISM
0900MKTING	MARKETING
0900PARKSD	PARKS DIVISION
0900PDDIR	PARKS DIVISION DIR
0900POPS	PARK OPERATIONS
0900OFC	OZARK FOLK CENTER
0900PAR	PARKIN INDIAN MOUNDS
0900MAR	MARKS' MILLS
0900OUTDGR	PARKS OUTDOOR GRANTS
0900MUS	PARKS MUSEUM SERVICES

View Standard hierarchy for cost centers

Start with 0900OFC OZARK FOLK CENTER

Standard hierarchy for cost centers	Name	Person
0900OFC	OZARK FOLK CENTER	

Details for Cost Center Group OZARK FOLK CENTER

Basic data Report information

Group name 0900OFC OZARK FOLK CENTER

Created by Pat A Hudman (PAHUDMAN)  
05/16/2001 01:25:24

Last changed by PATRA K. MCNEW (PKMCNEW)  
10/26/2001 11:44:38

**A different cost center group is displayed, and the report defaults back to displaying the cost center group master data.**

# What did we spend the money on?

## Cost Elements and Cost Element Groups



# Cost elements

- Cost elements are codes that tell what an expenditure or revenue was used for.
- Cost element codes are the exact same numbers as general ledger codes.
- Cost center financial reports are by cost element.

**Display Cost Elements: Basic screen**

CO ...	Cost elem.	Name	CEI...	Rec...	Att. mix	Quan...	Un	Cost ctr	Order
ARK	5010001000	00 Regular Salaries	1						
ARK	5010002000	01 Extra Help Sal	1						
ARK	5010003000	06 Overtime Salaries	1						
ARK	5010004000	07 Supp Emerg Sal	1						
ARK	5010005000	03 FICA & Medic Exp	1						
ARK	5010006000	03 Ben Ins Exp HAL	1						
ARK	5010006500	Agency Cost of ARCAP	1						
ARK	5010007000	03 Retirement Exp	1						
ARK	5010008000	03 Unemploy Comp Exp	1						
ARK	5010009000	03 Worker Comp Exp	1						
ARK	5010010000	03 Work Comp Prem Tx	1						
ARK	5010011000	16 Fixed Uniform All	1						
ARK	5010012000	08 Fixed Trav Allow	1						
ARK	5010013000	02 Fixed Housing All	1						
ARK	5010014000	02 Fixed Uniform All	1						
ARK	5010015000	02 Fixed Trav Allow	1						
ARK	5010090000	Comp Absence Exp	1						
ARK	5020001000	Postage	1						

**A display of expenditure cost elements in AASIS. These are the same numbers as the general ledger accounts for the same thing.**

# Why do you need Cost Elements when you have General Ledger Codes?

- For reporting purposes, cost elements can be organized into groups.
- Standard AASIS reports for cost centers, internal orders, and projects report by cost elements and cost element groups.

# Cost element groups

- Cost element groups can include one or many cost elements.
- Some cost element groups are set up to correspond to budgeted commitment items.
- Cost element groups are set up for reporting convenience.

Selection Cost element group (1) 39 Entries found

Restrictions

✓ ✕ H H [icon] [icon]

Group name	Description
5010000	Regular Salaries
5010001	Extra Help
5010003	Personal Serv Match
5010004	Grants/Aid
5010006	Overtime
5010007	Supplemental Emergency Positions
5010016	Uniform Allowance
5020002	Operating Expenses
5050008	Travel-Allowance for state employe
5050009	Travel-Conferences
5060010	Prof. Fees & Serv.
5090005	Construction
5090012	Data Processing
5090017	Resale-(Cost of goods sold)
5090028	Promotional Items
5100004	Assistance, Grants & Aids
5100023	Benefits-Retirement & Unemployment
5100030	Scholarships
5110014	Refunds/Reimburse

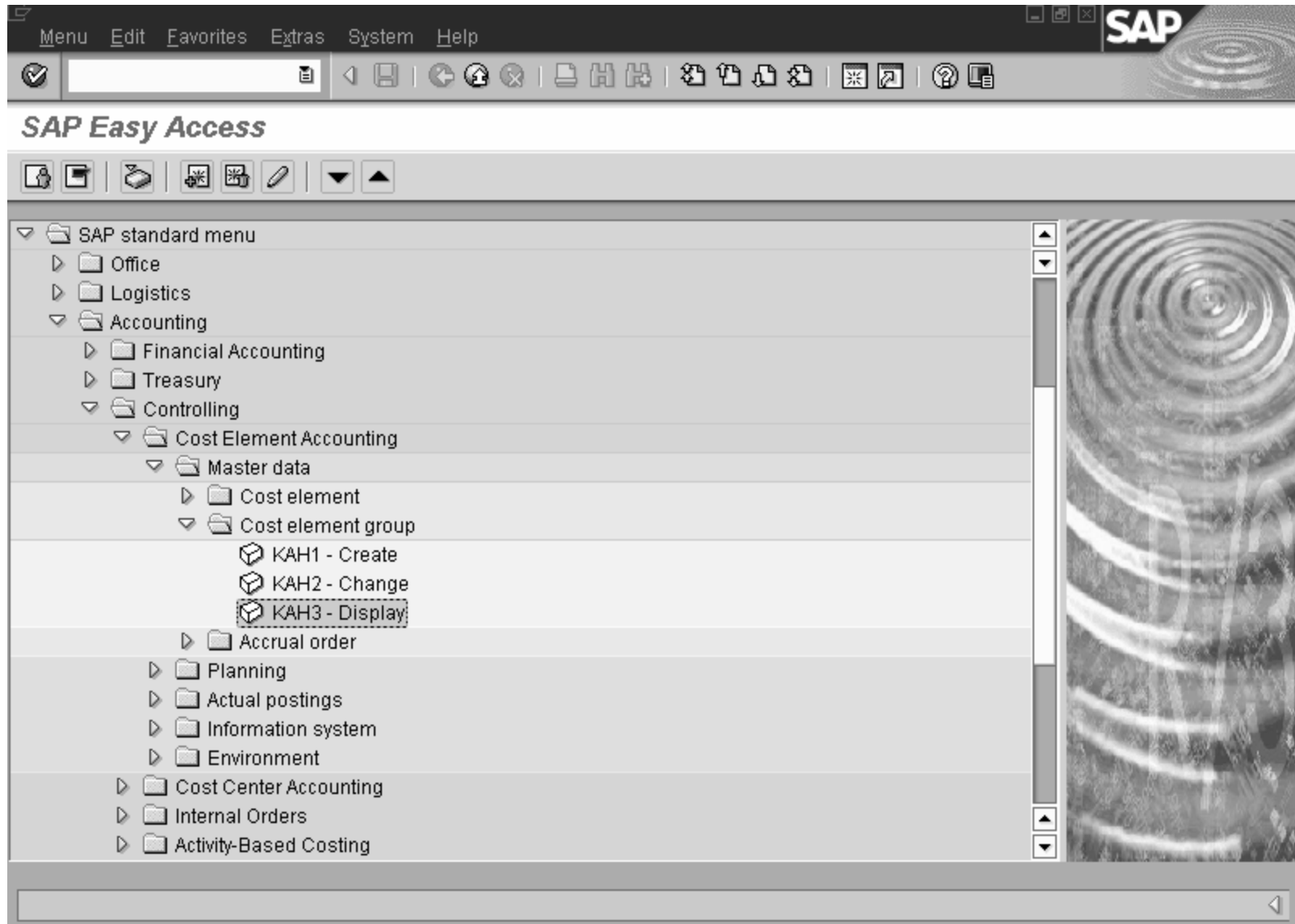
**A display of cost element groups in AASIS. There is a group to correspond to each budget commitment item, others are requested by agencies to fulfill special reporting needs.**



# Displaying the cost elements in cost center groups

- Accounting > Controlling > Cost Element  
Accounting > Master Data > Cost Element  
Group > Display
- KAH3

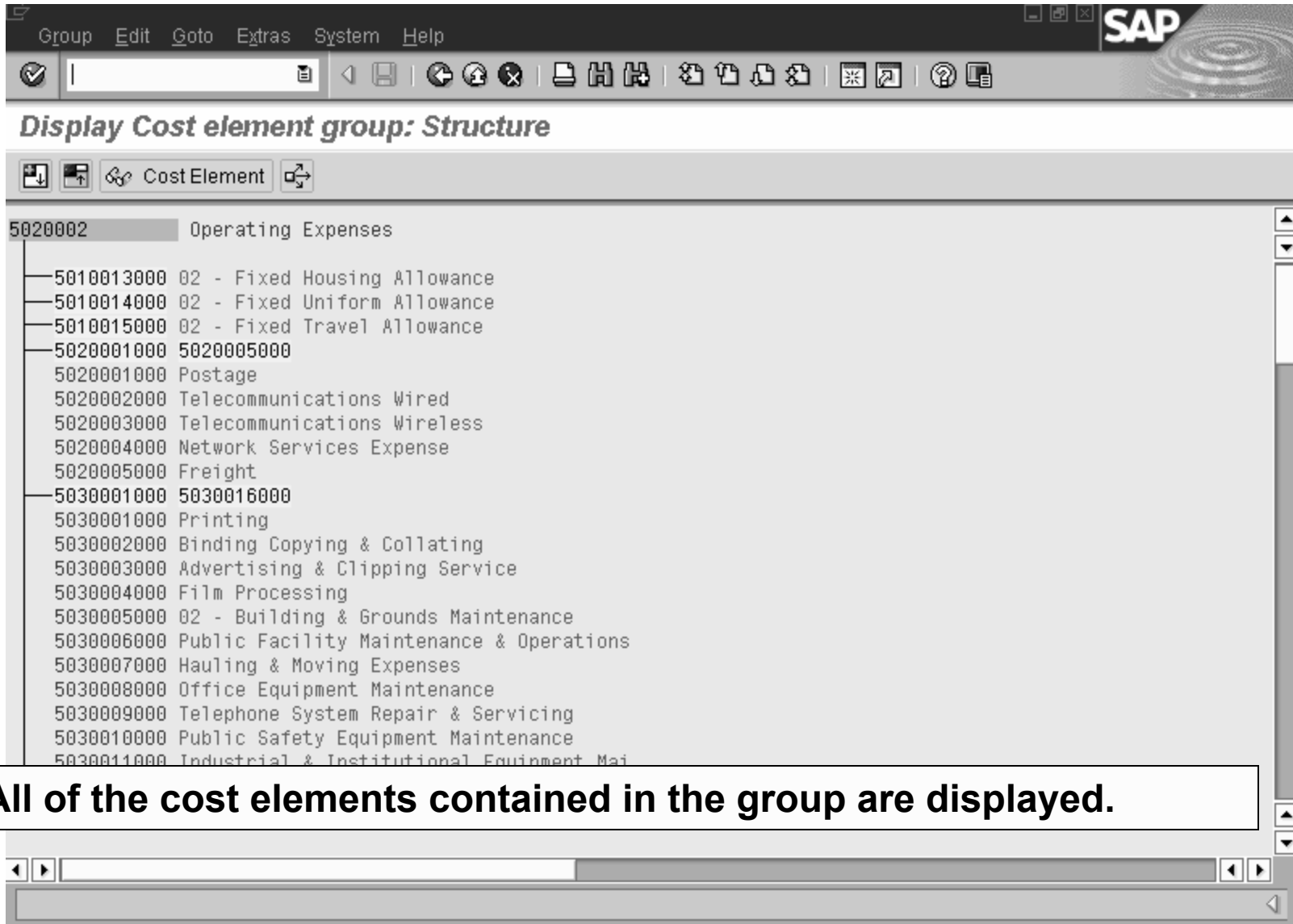




**Display Cost element group: Initial Screen**

Cost element group 5020002

**Enter the cost element group, or select it in the drop down. Click the hierarchy button.**



The screenshot shows the SAP 'Display Cost element group: Structure' window. The title bar includes the SAP logo and standard window controls. The menu bar contains 'Group', 'Edit', 'Goto', 'Extras', 'System', and 'Help'. The toolbar has various icons for navigation and editing. Below the toolbar, the title 'Display Cost element group: Structure' is displayed. A sub-toolbar contains icons for 'Cost Element' and a search icon. The main area displays a list of cost elements under the group '5020002 Operating Expenses'. The list includes various allowances and expenses, such as 'Fixed Housing Allowance', 'Fixed Uniform Allowance', 'Fixed Travel Allowance', 'Postage', 'Telecommunications Wired', 'Telecommunications Wireless', 'Network Services Expense', 'Freight', 'Printing', 'Binding Copying & Collating', 'Advertising & Clipping Service', 'Film Processing', 'Building & Grounds Maintenance', 'Public Facility Maintenance & Operations', 'Hauling & Moving Expenses', 'Office Equipment Maintenance', 'Telephone System Repair & Servicing', 'Public Safety Equipment Maintenance', and 'Industrial & Institutional Equipment Maintenance'. A text box at the bottom of the screenshot states: 'All of the cost elements contained in the group are displayed.'

Group Edit Goto Extras System Help

SAP

Display Cost element group: Structure

Cost Element

5020002 Operating Expenses

- 5010013000 02 - Fixed Housing Allowance
- 5010014000 02 - Fixed Uniform Allowance
- 5010015000 02 - Fixed Travel Allowance
- 5020001000 5020005000
- 5020001000 Postage
- 5020002000 Telecommunications Wired
- 5020003000 Telecommunications Wireless
- 5020004000 Network Services Expense
- 5020005000 Freight
- 5030001000 5030016000
- 5030001000 Printing
- 5030002000 Binding Copying & Collating
- 5030003000 Advertising & Clipping Service
- 5030004000 Film Processing
- 5030005000 02 - Building & Grounds Maintenance
- 5030006000 Public Facility Maintenance & Operations
- 5030007000 Hauling & Moving Expenses
- 5030008000 Office Equipment Maintenance
- 5030009000 Telephone System Repair & Servicing
- 5030010000 Public Safety Equipment Maintenance
- 5030011000 Industrial & Institutional Equipment Maintenance

All of the cost elements contained in the group are displayed.

# The Cost Center Plan



# Cost Center Planning

- For most agencies, a cost center plan by cost element is uploaded into the system from agency budgets.
- This plan will show up in cost center reports for management purposes. The plan does not control spending at this level. Budgets control spending at a much higher level (appropriation, commitment item).